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10/532273

Docket No.: 04654/0200039-US0

(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of:

Gopalan et al.

Application No.:

10/532,273

Confirmation No.: 8530

Filed: April 20, 2005

Art Unit: Not Yet Assigned

Examiner: Not Yet Assigned

For: NOVEL TRICYCLIC COMPOUNDS USEFUL

THE TREATMENT OF INFLAMMATORY AND ALLERGIC DISORDERS: PROCESS

FOR THEIR PREPARATION AND PHARMACEUTICAL COMPOSITIONS

CONTAINING THEM

SECOND PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

Prior to examination on the merits, please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks begin on page 31 of this paper.